

3 Fort Dodge Messenger, a newspaper published in Fort Dodge, Iowa,
4 and the Rockwell City Advocate, a newspaper published in Rockwell
5 City, Iowa.

Senate File 160. Approved April 17, 1937.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,
April 21, 1937, and the Rockwell City Advocate, April 22, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 189

TAXATION

S. F. 123

AN ACT to amend section seven thousand one hundred seventy-one (7171), code, 1935,
relative to annual levies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand one hundred seventy-one
2 (7171), code, 1935, be amended by adding to sub-section two (2) the
3 following:

4 "In all counties where a levy of one and one-half (1½) mills on a
5 dollar of assessed valuation will not produce revenue sufficient to
6 equal the budget requirements against the general county fund of such
7 county, such county for the years 1937 and 1938 only is hereby author-
8 ized to levy for ordinary county revenue a tax not in excess of three
9 (3) mills on a dollar of assessed valuation, or as much thereof as may
10 be required to meet said budget requirements. Before any such levy
11 is made in excess of one and one-half (1½) mills, a completely itemized
12 statement of expenditures contemplated by such county shall be sub-
13 mitted to the state comptroller for his approval, and no levy in excess
14 of one and one-half (1½) mills shall be made unless so approved by
15 him, and unless the total tax levy for all county purposes will not
16 exceed the average tax levy for all county purposes for the preceding
17 two years."

Senate File 123. Approved May 1, 1937.

CHAPTER 190

PUBLIC EXHIBITIONS

H. F. 172

AN ACT to repeal section seventy-one hundred seventy-nine (7179), code 1935, relative
to licensing public shows, and enacting a substitute therefor giving boards of
supervisors power to regulate or prohibit shows, rodeos, and circuses, and prohibit-
ing exhibitions without a license and fixing the maximum fee therefor.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seventy-one hundred seventy-nine (7179), code,
2 1935, is hereby repealed, and the following enacted in lieu thereof.

1 SEC. 2. The board of supervisors shall have power to regulate or
2 prohibit in any county, outside the limits of a city or town, the public

3 exhibition, for any price, gain, or reward, of any traveling show, circus,
 4 rodeo, or other public display of any kind.
 5 No person shall exhibit any traveling show, circus, rodeo, or other
 6 public display of any kind, as aforesaid, until he shall have obtained
 7 a license therefor from the county auditor, upon the payment to the
 8 county treasurer of such sum as may be fixed by the board of super-
 9 visors, not to exceed one hundred dollars (\$100.00) for each place in
 10 the county at which such show or circus may exhibit.

1 SEC. 3. This act being deemed of immediate importance shall be
 2 in full force and effect after its passage and publication in the Mar-
 3 shalltown Times-Republican, a newspaper published at Marshalltown,
 4 Iowa, and in the State Center Enterprise, a newspaper published at
 5 State Center, Iowa.

House File 172. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Marshalltown Times Re-
 publican, June 2, 1937, and the State Center Enterprise, June 3, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 191

TAX REDEMPTION

S. F. 167

AN ACT to amend chapter three hundred forty-eight (348), code, 1935, by adding cer-
 tain sections and to provide for the payment of certain taxes in installments upon
 the filing of an agreement with the county auditor where property has been sold
 to the county under the provisions of section seventy-two hundred fifty-five-b1
 (7255-b1) and not assigned by said county; and to provide for the suspension of
 the running of the limitation imposed by section seventy-two hundred seventy-one
 (7271), code, 1935, on any tax sale certificate affected by any such agreement and
 to legalize the assignment of any tax sale certificate heretofore made by any county
 for the full amount of the purchase price of such tax sale certificate at the time of
 said sale.

Be It Enacted by the General Assembly of the State of Iowa:

1 Amend chapter three hundred forty-eight (348), code, 1935, by
 2 adding the following sections:

1 SECTION 1. Delinquent taxes upon any parcel of real estate which,
 2 prior to the adoption of this act, have been bid in for and held by
 3 the county and not assigned by it, including subsequent taxes added
 4 to the tax sale record in the office of the county auditor, may be com-
 5 posed into one item or amount for the entire amount of all such taxes
 6 and costs, excluding penalties and interest, as hereinafter provided.
 7 The owner of any such property sold to the county under section
 8 seventy-two hundred fifty-five-b1 (7255-b1) and not assigned by it,
 9 or any person to whom the right to pay taxes has been given by stat-
 10 ute, mortgage or other agreement, may make and file with the county
 11 auditor of the county wherein said property is located within six
 12 months from the effective date of this act, a written offer to pay the
 13 current taxes each year before they become delinquent, and to pay the
 14 amount of all such delinquent general taxes and costs included in said
 15 sale, including all subsequent taxes added affecting the particular prop-